

HOUSE RESEARCH

Bill Summary

FILE NUMBER: H.F. 263
Version: As introduced

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Authors: Peterson and others

Subject: Making permanent the sales tax exemption for admissions to Minnesota State High School League events

Analyst: Pat Dalton

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Makes the existing sales tax exemption for admissions to events sponsored by the Minnesota State High School League (MSHSL) permanent. Admissions to regular school events have been exempt since 1985. That exemption was temporarily extended to admissions to MSHSL events for 10 years beginning July 1, 2006, and will expire July 1, 2015 under current law.

As part of the 2006 law, Minnesota Statutes, section 128C.24, requires the MSHSL to annually put an amount equal to the savings from the sales tax exemption into a nonprofit charitable organization to fund grants to promote student participation in extracurricular activities, with priority given to funding scholarships for activity fees. The foundation is required to consider gender balance, school size and geographic location in awarding grants. This requirement remains in effect if the exemption is made permanent.

Effective the day after final enactment.